

OFFICE OF THE ATTORNEY GENERAL



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ATTORNEY GENERAL
STATE OF ALABAMA

OCT 23 1985

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Honorable David Money
Mayor, City of Abbeville
P. O. Box 427
Abbeville, AL 36310

Municipalities, Gasoline Tax,
Highways, Roads, and Bridges

The Four-cent (4¢) gasoline tax
proceeds from Act No. 80-427 may be
used for repairing storm drains,
but not for constructing new
drains.

Dear Mayor Money:

We have received your request for an opinion as to Act
No. 80-427 (Four-cent Gasoline Excise Tax). Your question was
as follows:

"The question has arisen as to whether
these monies can be used in construction
and repair of storm drains in areas of our
city which are becoming hazardous to life
and property. In all cases there is either
existing deterioration to the roadway or
potential deterioration due to the length
of time these waters have undermined the
roadway shoulders."

Act No. 80-427 states that the proceeds from the gasoline
tax levied therein shall be used by a municipality in the
following manner:

Where the use is by a municipality, such
use shall be for resurfacing, restoration
and rehabilitation of roads, bridges, and
streets within the municipality. The use
may also be for bridge replacement within

the municipality. These funds shall not be co-mingled with other funds of the municipality including any other gasoline tax revenues and shall be kept and disbursed by such municipality from a special fund only for the purposes herein above provided.

According to this provision, a municipality can use the proceeds from the gasoline tax for resurfacing, restoration and rehabilitation of roads, streets, and bridges. The proceeds cannot be used by a municipality for the construction of new roads, streets and bridges.

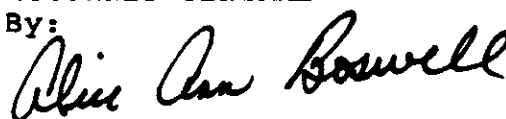
Therefore, it is the opinion of this office that the Four-cent (4¢) Gasoline Excise Tax may be used for repairing storm drains. However, the construction of new storm drains is prohibited by Act No. 80-427.

I hope this sufficiently answers your question. If we can be of further assistance, please do not hesitate to contact us.

Sincerely yours,

CHARLES A. GRADDICK
ATTORNEY GENERAL

By:

A handwritten signature in cursive script, reading "Alice Ann Boswell".

ALICE ANN BOSWELL
ASSISTANT ATTORNEY GENERAL

CAG:AAB:em